

**Table 15.22-- CHARACTERISTICS OF CORPORATIONS, PARTNERSHIPS,
AND PROPRIETORSHIPS: 1992, 1995 AND 1998**

[Money amounts in millions of dollars]

Subject	1992 1/	1995	1998
CORPORATIONS 2/			
Number of corporations	23,777	25,293	29,612
Taxable	9,724	9,757	13,621
Nontaxable	13,322	15,536	15,991
Business receipts	40,541	44,799	46,899
Taxable corporations	21,963	24,506	28,633
Nontaxable corporations	18,578	20,293	18,266
Taxable income, excluding net losses 3/	1,370	1,255	2,691
PARTNERSHIPS			
Number of partnerships	5,855	5,474	7,067
With net profit	3,279	3,128	1,740
With net loss	2,252	2,346	5,327
Number of partners	193,063	155,343	287,017
Business receipts	6,306	5,729	3,122
Businesses with net profit	4,656	4,463	2,041
Businesses with net loss	1,650	1,266	1,081
Net profit reported	1,134	1,187	1,249
Net loss reported	1,156	800	713
PROPRIETORSHIPS			
Number of proprietorships	75,054	78,676	87,571
With net profit	51,260	55,233	60,020
With net loss	20,127	22,807	27,551
Business receipts	2,397	2,708	2,982
Businesses with net profit	2,071	2,387	2,642
Businesses with net loss	532	321	340
Net profit reported	660	751	862
Net loss reported	96	115	143

1/ Data for items other than total numbers of corporations, partnerships, and proprietorships exclude Kauai County.

2/ Includes domestic, foreign, and small business corporations.

3/ Includes taxable income reported by small business corporations, taxable to individual stockholders only.

Source: Hawaii State Department of Taxation, *Hawaii Income Patterns, Corporation, Proprietorship, Partnership* (periodic), and records.